Government of Saskatchewan

# Annual Report 1990-91

# Saskatchewan Public Service Superannuation Board

# Annual Report
# 1990-91

## Sixty-fourth

**Annual Report**

**of the**

**Saskatchewan**

**Public Service**

**Superannuation**

**Board**

for the year ended

**March 31, 1991**

92-01599/

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Minister of Finance

SASKATCHEWAN

Legislative Building
Regina, Saskatchewan S4S 0B3
(306) 787-6060

Her Honour, Sylvia Fedoruk, OC SOM
Lieutenant Governor of the
Province of Saskatchewan
Government House
4607 Dewdney Avenue
Regina, Saskatchewan
S4P 3V7

Dear Madam:

**Letter of Transmittal**

I have the honour to submit herewith the sixty-fourth Annual Report of the Public Service Superannuation Board, together with the financial statements, for the fiscal year ending March 31, 1991, pursuant to the provisions of Section 69 of The Public Service Superannuation Act.

Respectfully submitted,

Ed Tchorzewski
Minister in Charge
Public Service
Superannuation Board



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Public
Employees
Benefits
Agency

Regina, Canada

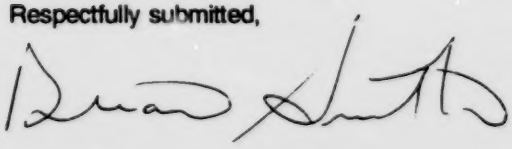
The Honourable Ed Tchorzewski
Minister in Charge
Public Service Superannuation Board
Regina, Saskatchewan

Sir:

**Letter of Transmittal**

On behalf of the Public Service Superannuation Board, I have the honour to present herewith the sixty-fourth Annual Report of the Public Service Superannuation Board for the fiscal year ended March 31, 1991.

Respectfully submitted,



Brian Smith
Chairman

# The Public Service Superannuation Board

**Objective**

The primary objective of the Board is to provide superannuation allowances to employees who retire and to the dependents of deceased superannuates and employees, in accordance with The Public Service Superannuation Act.

**Contributions and Payments**

During the fiscal year ended March 31, 1991 employees' contributions to the superannuation plan amounted to $9,677,029.

Allowances paid during the year to superannuates, and to the spouses and children of deceased superannuates and employees, amounted to $71,657,585.

Refunds of contributions and interest paid with respect to employees amounted to $2,606,460. Government contributions amounting to $1,060,662 were paid with respect to employees who transferred to other pension plans under the terms of reciprocal transfer agreements.

During the year, employees contributed $1,899 to the Employees' Savings Account. There were no refunds of contributions and interest, deaths or retirements with respect to employees contributing to the Employees' Savings Account.

Details of the financial transactions of the Board with respect to the Consolidated Fund, the Anti-Tuberculosis League Employees Superannuation Fund and the Saskatchewan Transportation Company Employees Superannuation Fund are contained in Financial Statements in this report.

**Retirements and Deaths**

Eighty-nine employees were granted retirement benefits during the fiscal year:

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| | **Total** | **89** |

During the year 145 superannuates and 43 spouses receiving an allowance died. A superannuation allowance was granted to 79 spouses of deceased superannuates. In the remaining cases, no benefits were payable. (See Table 11)

During the year, 13 employees died. A superannuation allowance was granted to 12 spouses with respect to the deceased employees. (See Table 12)

Twenty-four employees who terminated under the Public Service Superannuation Plan exercised their option to transfer their service and contributions to other public service plans under reciprocal transfer agreements. (See Table 13)

**Administration**

The Board, which consists of three members appointed by the Lieutenant Governor in Council, is responsible for the administration of The Public Service Superannuation Act.

**Saskatchewan Public Service Superannuation Board**

The Public Employees Benefits Agency has responsiblity for the operation, administration and management of several superannuation plans and other employee benefits programs. Administration of the Public Service Superannuation Plan, the Anti-Tuberculosis League Employees Superannuation Plan and the Saskatchewan Transportation Company Employees Superannuation Plan is carried out by this Agency.

The Board extends its appreciation to the diligent staff of the Agency responsible for the day to day administration and accounting requirements of the Public Service Superannuation Plan and to all government departments and agencies for their co-operation and assistance during the year.

**Public Service Superannuation Board**

| | |
|---|---|
| **Brian Smith** | **Chairman** |
| **Steve Pillipow** | **Vice-Chairman** |
| **Bruce Jackson** | **Member** |

## Table 1

## Employees Retired Having Attained the Age of Retirement—Age 65

| Name | Position | Department | Effective Date | Last Monthly Salary | Age | Service Yrs/Days | Monthly Allowance |
|---|---|---|---|---|---|---|---|
| CURTIS, Agnes | Head Nurse | Cancer Foundation | Aug. 1/90 | 3,616.00 | 65 | 33/227 | 1,685.22 |
| EVENSON, Russell | Nurse Attendant | Parkland R.C.C. | Aug. 1/89 | 1,748.00 | 65 | 30/149 | 764.02 |
| GRAY, George E. | Tradesperson 1 | Parks & Ren. Res. | Aug. 1/90 | 2,668.00 | 65 | 18/236 | 559.23 |
| LABRASH, James | Tradesperson 1 | S.P.M.C. | May 1/90 | 2,466.00 | 65 | 13.134 | 404.03 |
| LAFRAMBOISE, Norman | Parks Ass't 1 | Wascana Centre Auth. | Dec. 1/90 | 10.89/hr. | 65 | 12/295 | 323.80 |
| LITTLE, Edith | Service Pers. 1 | S.V.R.C.C. | Dec. 1/90 | 1,849.00 | 65 | 28/74 | 964.10 |
| LYTLE, Willard | Superv. Ops. | Highways | Mar. 1/91 | 2,640.98 | 65 | 13/279 | 529.28 |
| MADER, Lorrayne | Clerk 2 | H.R.L.E. | May 1/90 | 1,792.00 | 65 | 13/334 | 304.77 |
| MARTELL, Baptiste | Fire Protection Wkr | Parks & Ren. Res. | Mar. 1/90 | 11.832/hr. | 65 | 7/119 | 158.92 |
| MASSEREY, Laurier | Superv. Ops. | Parks & Ren. Res. | Dec. 1/90 | 2,758.00 | 65 | 23/144 | 1,177.47 |
| OLEKSYN, Nick | Gen.Serv. Wkr.3 | S.P.M.C. | Apr. 1/90 | 1,959.55 | 65 | 16/59 | 441.10 |
| OLSON, Lloyd | Maintenance Wkr. | Parkland R.C.C. | Jan.1/91 | 1,961.79 | 65 | 22/205 | 524.04 |
| PANAS, Walter | Equipment Op. 1 | Parks & Ren. Res. | Jan. 1/90 | 2,073.00 | 65 | 10/179 | 250.65 |
| PARKIN, Ellaline | Acct. Clerk 2 | Parks & Ren. Res. | Mar. 1/91 | 2,277.00 | 65 | 31/208 | 978.44 |
| PELTIER, Joseph | Equipment Op. 3 | Highways | Feb. 1/91 | 2,346.93 | 65 | 13/146 | 420.73 |
| PUT, Gerald | Prof. Level 7 | Trade & Investment | Apr. 1/90 | 5,502.00 | 65 | 16/31 | 1,357.76 |
| ROMANCHUK, George | Superv. Ops. | Highways | Nov. 1/90 | 2,673.57 | 65 | 21/198 | 884.23 |
| SMART, Neal | Mgmt. Level 4 | Justice | Aug. 1/90 | 3,893.00 | 65 | 14/290 | 790.48 |
| SMITH, Pauline | Dietary Aide | B.R.C.C | Dec. 1/90 | 1,851.00 | 65 | 18/144 | 625.39 |
| SPATT, Arnold | Park Asst. 2 | Wascana Centre Auth. | May 1/90 | 2,177.09 | 65 | 20/166 | 592.66 |
| STOUT, Peter | Mgmt. Level 4 | Highways | Feb. 1/91 | 3,869.00 | 65 | 17/364 | 852.05 |
| TANK, Gertrude | Judicial Off. 1 | Justice | Feb. 1/91 | 2,684.00 | 65 | 22/262 | 873.66 |
| WARD, Elizabeth | Social Worker 3 | Social Services | Dec. 1/90 | 3,675.00 | 65 | 23/228 | 1,453.33 |
| WILLERTON, Richard | Equipment Op. 1 | Highways | Apr. 1/90 | 12.378/hr. | 65 | 8/347 | 219.45 |

## Table 2

## Employees Retired at Their Option After Age 60—With Reduction

| Name | Position | Department | Effective Date | Last Monthly Salary | Age | Service Yrs/Days | Monthly Allowance |
|---|---|---|---|---|---|---|---|
| ANDERSON, Erma | Laundry Wkr. 2 | Social Services | Feb. 1/91 | 1,858.00 | 60 | 16/153 | 753.73 |
| BALKWILL, Marjorie | Porter | S.V.R.C.C. | May 1/90 | 1,765.00 | 62 | 17/17 | 794.84 |
| BERJIAN, Mary | Clerk Steno 3 | Agriculture | Feb. 2/91 | 2,156.00 | 60 | 18/115 | 878.85 |
| BROAD, Shirley | Clerk 3 | Tourism & Ren. Res. | July 1/90 | 2,073.00 | 60 | 17/33 | 774.33 |

| Name | Position | Department | Effective Date | Last Monthly Salary | Age | Service Yrs/Days | Monthly Allowance |
|---|---|---|---|---|---|---|---|
| EMERY, Rose | Clerk 2 | Social Services | Nov. 1/90 | 1,864.00 | 61 | 15/1 | 697.23 |
| FENTON, Christine | Clerk Typist 3 | Economic Dev. & Trade | Dec. 1/90 | 2,156.00 | 64 | 15/38 | 543.03 |
| FRANKS, Irene | Group Act. Aid | Social Services | Oct. 1/90 | 1,970.75 | 62 | 17/92 | 666.91 |
| HARTNETT, Thomas | Mgmt. Level 5 | S.P.M.C. | May 21/90 | 3,736.00 | 62 | 15/75 | 1,286.84 |
| KLEIN, Rosemary | Coach Cleaner | S.T.C. | Dec. 1/90 | 12.92/hr. | 61 | 15/4 | 777.31 |
| KUTARNA, Emil | Instr.Tech.Inst. | S.I.A.S.T. | Feb. 1/91 | 236.22/day | 60 | 15/263* | 965.18 |
| LATHAN, Fred | Technical Off. 6 | Sask. Water Corp. | July 4//90 | 3,219.00 | 61 | 15/272 | 877.74 |
| McGUIGAN, Douglas | Prof. Level 5 | Eduction | May 1/90 | 4,639.00 | 60 | 15/17 | 1,107.26 |
| SQUIRES, Stanley | Supv. Field Ops. | Sask. Crop Insurance | May 1/90 | 3,843.99 | 64 | 19/154 | 1,614.52 |

* Qualifying Service

## Table 3

## Employees Retired at Their Option After Age 60—No Reduction

| Name | Position | Department | Effective Date | Last Monthly Salary | Age | Service Yrs/Days | Monthly Allowance |
|---|---|---|---|---|---|---|---|
| ANDERSON, Melvin | Equipment Op. 2 | Highways | Mar. 1/91 | 2,347.00 | 60 | 20/319 | 1,077.98 |
| BRAATEN, Mona | Instructor | S.I.A.S.T | Jan. 1/91 | 3,687.00 | 60 | 20/120 | 1,581.11 |
| CHARLTON, Lyla | Social Worker 1 | Social Services | Dec. 1/90 | 2,976.00 | 60 | 23/136 | 1,503.57 |
| CRISTO, Samuel | Dist. Examiner | S.G.I. | Dec. 1/90 | 2,912.00 | 63 | 28/221 | 1,826.45 |
| HAYES, William J. | Dist. Examiner | S.G.I. | Dec. 1/90 | 2,912.00 | 60 | 33/132 | 2,020.02 |
| JACOBSON, William | Housekeeping Aid | Anti-T.B. League | June 1/90 | 11.61+3%hr | 60 | 30/357 | 1,312.48 |
| JOHNSTONE, Fred | Dist. Examiner | S.G.I. | Dec. 1/90 | 2,387.00 | 63 | 26/255 | 1,518.47 |
| McLEOD, Gordon | Dist. Examiner | S.G.I. | Dec. 1/90 | 2,912.00 | 62 | 33/132 | 2,108.17 |
| MILLER, Hugh | Occ. Health Officer | Labour | Nov. 1/90 | 3,411.00 | 60 | 20/31 | 1,246.34 |
| STEPHAN, Joan | Nurses Aide | B.R.C.C. | Feb. 1/90 | 1,892.00 | 60 | 20/145 | 949.82 |
| VOLGYI, Louis | Equipment Op. 2 | Highways | Sept. 1/90 | 13.018/hr. | 60 | 21/253* | 836.74 |
| WALSH, John | Therapy Assist. | Parkland R.C.C. | Dec. 6/90 | 2,088.46 | 63 | 30/280 | 1,462.45 |

* Qualifying Service

## Table 4

## Employees Retired at Their Option With 35 Years Service

| Name | Position | Department | Effective Date | Last Monthly Salary | Age | Service Yrs/Days | Monthly Allowance |
|---|---|---|---|---|---|---|---|
| BAIRD, Edward | Plasterer | S.V.R.C.C. | Nov. 28/90 | 3,115.00 | 53 | 35 | 2,135.02 |
| BELOVANOFF, Olga | Business Mgr. | Cancer Foundation | Oct. 1/90 | 3,864.00 | 58 | 39 | 2,484.31 |
| CAMPBELL, Benjamin | Baggage Express Agent | S.T.C. | Apr. 30/90 | 13.22/hr. | 58 | 35/4 | 1,657.96 |
| GRILL, Joseph | Business Mgr | Cancer Foundation | May 1/90 | 4,052.00 | 57 | 35/54 | 2,649.33 |
| HEIN, Norman | Housekeeper 1V | S.V.R.C.C. | Oct. 1/90 | 2,877.00 | 58 | 35/199 | 2,089.78 |
| KARAHALIOS, Dolores | Psych. Nurse | Regina General Hospital | Sept. 1/90 | 3,558.15 | 55 | 35/6 | 2,362.45 |
| LOZOWCHUK, Florence | Psych. Nurse | B.R.C.C. | Apr. 1/90 | 3,199.51 | 57 | 35/11 | 1,995.66 |
| SWEET, Alice | Asst. Bus. Mgr. | Cancer Foundation | Jan. 1/91 | 2,382.00 | 60 | 35/305 | 1,574.64 |
| ZURAWSKI, Stephen | Mgmt. Level 10 | Energy & Mines | May 1/90 | 5,950.00 | 57 | 36/47 | 3,836.09 |

## Table 5

## Optional Retirement with Reduced Pension After Age 55 With Minimum 30 Years Service

| Name | Position | Department | Effective Date | Final Salary | Age | Service Yrs/Days | Monthly Allowance |
|---|---|---|---|---|---|---|---|
| BENNETT, Donald | Exec. Director | S.A.M.A. | Jan. 1/91 | 6,255.00 | 59 | 32/265 | 3,898.52 |
| MASLASZ, William | Driver Examiner | S.G.I. | Dec. 1/90 | 2,732.00 | 59 | 32/244 | 1,914.72 |
| SHANKS, Colleen | I.S. Worker 2 | Social Services | Sept. 1/90 | 1,866.00 | 57 | 32/70 | 1,176.28 |

## Table 6

## Employees Retired on the Grounds of Ill Health

| Name | Position | Department | Effective Date | Last Monthly Salary | Age | Service Yrs/Days | Monthly Allowance |
|---|---|---|---|---|---|---|---|
| GREENHOUGH, Harold | Mun. Appr. 2 | S.A.M.A. | May 1/90 | 2,671.58 | 60 | 15/5 | 799.55 |
| JOHNSON, Clifford | Equipment Op. 1 | Highways | July 11/90 | 1,990.34 | 39 | 18/149 | 739.93 |
| KOCAY, Harold | Equipment Op. 2 | Highways | July 1/90 | 2,275.02 | 46 | 18/301 | 696.95 |
| OLSON, Lois | Laundry Worker | S.V.R.C.C. | Sept. 27/89 | 1,974.33 | 59 | 22/304 | 836.88 |
| SVOBODA, Stanley | Journeyman 1 | Highways | Aug. 10/90 | 2,812.00 | 53 | 21/354 | 1,017.72 |
| WILCOX, Fred | Tradesperson | Highways | Nov. 1/89 | 2,580.22 | 61 | 15/195 | 580.79 |

## Table 7

## Employees Granted Deferred Allowances

| Name | Position | Department | Effective Date | Last Monthly Salary | Age Payable | Service Yrs/Days | Monthly Allowance |
|---|---|---|---|---|---|---|---|
| CORDON, Christine | Mgmt. Level 6 | Social Services | Oct. 23/92 | 4,687.00 | 60 | 20/166 | 1,701.08 |
| ELDEIRY, Mary | Instructor | S.I.A.S.T. | July 8/94 | 3,309.00 | 60 | 18/337 | 933.54 |
| FOSTER, Corey | Instructor | S.I.A.S.T. | Dec. 22/93 | 2,868.00 | 60 | 16/168 | 902.94 |
| MULHOLLAND, Ron | Prof. Level 6 | S.P.M.C. | Jan. 7/2003 | 4,645.00 | 60 | 22/307 | 1,976.79 |

## Table 8

## Employees Granted Deferred Allowances—Now Payable

| Name | Position | Department | Effective Date | Last Monthly Salary | Age | Service Yrs/Days | Monthly Allowance |
|---|---|---|---|---|---|---|---|
| ANNESLEY, John G. | Stock Clerk 2 | S.I.A.S.T. | July 23/90 | 2,305.00 | 60 | 15/248 | 789.30 |
| BECHARD, Margaret H. | Radiation Technician 3 | Health | Sept. 26/90 | 1,693.09 | 60 | 19/3 | 681.92 |
| CARTER, Joan | Nurse 1 | Social Services | July 11/90 | 2,472.60 | 60 | 15/270 | 885.33 |
| DAVIES, Lloyd | Civil Engineer | Sask. Water Corp. | Feb. 14/90 | 2,604.00 | 60 | 15/47 | 548.54 |

| Name | Position | Department | Effective Date | Last Monthly Salary | Age | Service Yrs/Days | Monthly Allowance |
|---|---|---|---|---|---|---|---|
| GURSKI, George | Equipment Op. 2 | Municipal Affairs | May 5/90 | 6.21/hr. | 65 | 12/191 | 187.99 |
| HART, Edith | Clerk Typist 3 | S.G.I. | May 9/90 | 917.00 | 65 | 16/197 | 156.22 |
| IRVINE, Donald G. | Lab. Scientist 3 | Health | Oct. 28/90 | 4,416.00 | 60 | 24/243 | 1,821.63 |
| MIGHTON, Doris | Gen. Museum Wkr. | Western Dev. Museum | Nov. 7/89 | 1,697.00 | 65 | 13/121 | 281.12 |
| NOWOSELSKY, John | Training Farm Manager | Agriculture | Feb. 20/91 | 1,897.00 | 63 | 22/109 | 731.64 |
| SMALLWOOD, Kenneth | Mgmt. Level 10 | Health | May 20/90 | 5,186.00 | 65 | 11/89 | 790.55 |
| STARK, Joyce | Lab. Tech. 3 | Health | Sept. 5/90 | 1,247.00 | 60 | 20/323 | 364.38 |
| WILKIE, Eunice | Executive Assist. to Minister | Sask. Housing Corp. | April 12/90 | 2,939.00 | 60 | 22/130 | 1,182.01 |
| WOLFE, Blanche | Teacher of the Deaf | Education | Sept. 15/90 | 3,090.00 | 60 | 21/89 | 1,363.46 |

## Table 9

## Employees Granted an Early Retirement Allowance

| Name | Position | Department | Effective Date | Last Monthly Salary | Age | Service Yrs/Days | Monthly Allowance |
|---|---|---|---|---|---|---|---|
| CAMERON, Clifford | Res.Mtc.Supv.2 | Parks & Ren. Res. | Feb. 1/90 | 2,704.00 | 49 | 28/356 | 1,846.22 |
| CAPLETTE, Paul | Labourer | Parks & Ren. Res. | Apr. 1/90 | 11.568/hr. | 64 | 10/90 | 532.38 |
| DELMORE, Tony | Labourer | Parks & Ren. Res. | Apr. 1/90 | 12.246/hr. | 60 | 20/246 | 1,011.41 |
| LLOYD, Roy | Vice Chairman | CAMECO | Oct. 1/90 | 150,000.00/yr. | 49 | 26/274 | 6,525.90 |
| MORIN, Wilfred | Assistant Farm Manager | Agric. & Food | June 1/90 | 2,463.00 | 58 | 19/226 | 1,095.33 |

## Table 10

## Employees Cancelling Deferred Allowances

| Name | Department | Date Cancelled |
|---|---|---|
| LUKEY, Arthur | Health | August 10/90 |

## Table 11

## Allowances Granted to Spouses of Deceased Superannuates

| Name | Former Department | Annual Allowance | Date of Death | Age | Allowance Payable | Effective Date |
|---|---|---|---|---|---|---|
| ACTON, Thomas | Agriculture | 9,608.40 | 20-Jan-91 | 73 | 492.68 | 1-Feb-91 |
| Spouse: Jean | | | | | | |
| ADAIR, J.E. Winnifred | Spouse | 5,420.64 | Jul-3-90 | 86 | No Beneficiary | |
| ALLEN, Norman M. | Social Welfare | 12,316.32 | 25-May-90 | 77 | 615.82 | 1-Jun-90 |
| Spouse: Christine | | | | | | |
| AMAOLO, Edward | Highways | 14,640.72 | 4-Mar-90 | 68 | No Beneficiary | |
| ANDERSON, Lawrence | Health | 3,107.52 | 22-Dec-90 | 85 | No Beneficiary | |
| ANDERSON, Leonard | Social Services | 10,807.92 | 29-Aug-90 | 61 | 540.40 | 1-Sept-90 |
| Spouse: Leona | | | | | | |
| AYERS, Norris | Education | 16,255.56 | 22-Apr-90 | 74 | No Beneficiary | |
| BAILEY, Dorothea | Health | 4,458.12 | 21-Dec-90 | 66 | 228.59 | 1-Jan-91 |
| Spouse: George | | | | | | |
| BALFOUR, Emily | Spouse | 3,416.04 | 16-Mar-90 | 86 | No Beneficiary | |
| BAUER, Leo | Gov't. Services | 10,692.36 | 4-Jan-91 | 72 | 548.25 | 1-Feb-91 |
| Spouse: Jean | | | | | | |
| BAUMANN, Bruno | Industry & Commerce | 6,796.68 | 30-Jun-90 | 81 | 339.84 | 1-Jul-90 |
| Spouse: Anganeta | | | | | | |
| BAUMGARTNER, Anton | Public Works | 3,257.76 | 22-Mar-90 | 83 | 162.89 | 1-Apr-90 |
| Spouse: Mary | | | | | | |
| BENDZIK, Peter | Anti-T.B. League | 3,982.92 | 1-Sept-90 | 72 | 204.23 | 1-Oct-90 |
| Spouse: Anna | | | | | | |
| BENNING, Henry | Highways | 24,380.88 | 6-Mar-90 | 53 | No Beneficiary | |
| BERETI, Louis | S.T.C. | 2,493.48 | 8-Jul-90 | 77 | 59.93 | 1-Aug-90 |
| Spouse: Anne | | | | | | |
| BERGREN, Axel | Tourism & Ren. Res. | 8,929.92 | 13-May-90 | 68 | 446.50 | 1-June-90 |
| Spouse: Ethel | | | | | | |
| BOOTH, Betty | Spouse | 2,806.32 | 2-Feb-91 | 58 | No Beneficiary | |
| BOTTEMA, William | Public Health | 14,668.92 | 30-Mar-90 | 82 | No Beneficiary | |
| BRECKENRIDGE, Irene | Spouse | 6,445.32 | 1-Feb-91 | 87 | No Beneficiary | |
| BRIGHTWELL, Lorne E. | Highways | 10,735.44 | 25-Apr-90 | 81 | No Beneficiary | |
| BROLEY, William H. | Education | 14,582.52 | 18-Oct-90 | 81 | No Beneficiary | |
| BROWN, Sally Ann | S.Sask. Hospital | 8,106.60 | 13-Jul-90 | 74 | No Beneficiary | |
| BUCKLEY, Muriel | Spouse | 6,212.64 | 17-Feb-91 | 79 | No Beneficiary | |
| BUDNEY, Theodore | Highways | 6,697.32 | 9-Jul-90 | 68 | 541.82 | 1-Aug-90 |
| Spouse: Frances | | | | | | |
| BURNS, Nellie | Spouse | 4,703.64 | 3-Jun-90 | 87 | No Beneficiary | |
| BURRESON, Josephine | Justice | 13,204.20 | 1-Oct-90 | 73 | No Beneficiary | |
| BUSHEMI, Ethel | Public Health | 9,997.32 | 5-Jan-90 | 80 | No Beneficiary | |
| BYERS, Norman | Public Works | 2,651.04 | 6-May-90 | 77 | No Beneficiary | |
| CALLAHAN, Gordon | Health | 9,056.52 | 19-Jan-91 | 74 | 464.38 | 1-Feb-91 |
| Spouse: Marie | | | | | | |
| CAMERON, Mary E. | Social Services | 4,095.48 | 4-Aug-90 | 73 | No Beneficary | |

| Name | Former Department | Annual Allowance | Date of Death | Age | Allowance Payable | Effective Date |
|---|---|---|---|---|---|---|
| CAMERON, Sara | Education | 10,848.36 | 6-Apr-90 | 96 | No Beneficiary | |
| CAVANAGH, Irene | Social Welfare | 4,869.12 | 19-May-90 | 89 | No Beneficiary | |
| CHASE, Helen | Mining & Develop. | 3,754.68 | 14-Dec-90 | 71 | No Beneficiary | |
| CLAY, Gerald | Natural Resources | 9,708.72 | 10-Dec-89 | 85 | No Beneficiary | |
| CLEMENTS, Gertrude | Spouse | 6,546.96 | 29-Jan-91 | 94 | No Beneficiary | |
| CLOSSON, Mildred | Highways | 8,078.28 | 10-May-90 | 78 | 403.92 | 1-June-90 |
| Spouse: Alex W. | | | | | | |
| COBURN, Victory | S.T.C. | 11,466.60 | 10-May-90 | 70 | 573.33 | 1-June-90 |
| Spouse: Lynda J. | | | | | | |
| COCKWILL, James | Northern Sask. | 13,602.24 | 16-Jan-91 | 77 | 697.46 | 1-Feb-91 |
| Spouse: Katherine | | | | | | |
| COLLINS, Francis W. | Public Works | 8,626.44 | 17-May-90 | 75 | No Beneficiary | |
| COLLINS, Vera | Spouse | 8,268.36 | 28-Oct-90 | 79 | No Beneficiary | |
| COONS, Robert M. | Mineral Resources | 19,984.20 | 4-Jan-91 | 72 | 1024.70 | 1-Feb-91 |
| Spouse: Mary | | | | | | |
| COUSINS, Tom E. | Public Health | 4,930.68 | 19-Feb-90 | 86 | No Beneficiary | |
| CROSS, Ruth | Spouse | 2,318.76 | 2-Oct-90 | 86 | No Beneficiary | |
| CURNISKI, Joseph | Highways | 778.80 | 27-Sept-90 | 72 | 38.94 | 1-Oct-90 |
| Spouse: Elsie | | | | | | |
| CURRIE, Christine | Municipal Affairs | 10,690.92 | 28-Jun-90 | 91 | No Beneficiary | |
| CURRIE, Ellen E. | Spouse | 1,505.28 | 7-May-90 | 83 | No Beneficiary | |
| CUTHILL, Mary C. | Gov't. Services | 11,748.84 | 18-Sept-90 | 75 | No Beneficiary | |
| DANIEL, Ernest A. | Highways | 25,975.92 | 29-Aug-90 | 52 | 1197.01 | 1-Sept-90 |
| Spouse: Shirley | | | | | | |
| DARYCHUK, Gregory | Urban Affairs | 30,328.44 | 10-Mar-90 | 74 | 1516.43 | 1-Apr-90 |
| Spouse: Mary | | | | | | |
| DAUNCEY, Wilmot | S.T.C. | 6,234.84 | 26-Jan-90 | 80 | 139.90 | 1-Feb-90 |
| Spouse: Marie | | | | | | |
| DEJONG, Wilhelmina | Health | 5,596.20 | 7-Nov-90 | 68 | Lump Sum | 8,080.22 |
| DELPARTE, Denis | Agriculture | 9,024.72 | 19-Mar-90 | 67 | 451.24 | 1-Apr-90 |
| Spouse: Pearl | | | | | | |
| DIETRICK, Marjorie | Spouse | 7,070.76 | 29-Jan-91 | 74 | No Beneficiary | |
| EASON, Frank | Culture & Youth | 17,625.60 | 3-Jun-90 | 67 | 881.28 | 1-Jul-90 |
| Spouse: Lily | | | | | | |
| EBY, William | Spouse | 6,300.12 | 20-Mar-90 | 82 | No Beneficiary | |
| EICHORST, Henry | Highways | 6,671.16 | 3-Jan-91 | 82 | 342.07 | 1-Feb-91 |
| Spouse: Vera | | | | | | |
| ENGEMOEN, Roy | Gov't. Services | 8,477.16 | 30-Apr-90 | 73 | 423.86 | 1-May-90 |
| Spouse: Doris | | | | | | |
| ESCH, Doris | Health | 14,366.88 | 9-Nov-90 | 70 | No Beneficiary | |
| FENNELL, Hazel | Parkland R.C.C. | 16,719.60 | 30-Mar-90 | 65 | 991.52 | 1-Apr-90 |
| Spouse: Clifford | | | | | | |
| FERGUSON, William | Co-op. Dev. | 13,184.76 | 22-Dec-90 | 80 | No Beneficiary | |
| FINUCANE, Mabel | Spouse | 4,638.00 | 9-Dec-89 | 93 | No Beneficiary | |

| Name | Former Department | Annual Allowance | Date of Death | Age | Allowance Payable | Effective Date |
|---|---|---|---|---|---|---|
| FLAMONT, Albert | S.V.E.C.H. | 3,812.64 | 12-Oct-90 | 72 | 190.64 | 1-Nov-90 |
| Spouse: Rose | | | | | | |
| FLEMING, Gladys | Spouse | 2,569.92 | 21-Sept-90 | 75 | No Beneficiary | |
| FLEMING, Gladys | Welfare | 4,406.52 | | | | |
| FORSTER, Kyle F. | Social Welfare | 13,208.40 | 6-Apr-90 | 82 | 660.42 | 1-May-90 |
| Spouse: Essie | | | | | | |
| GOURLIE, Harold | Agriculture | 16,935.96 | 26-Aug-90 | 66 | 846.80 | 1-Sept-90 |
| Spouse: Joan | | | | | | |
| GRAY, Isabella | Health | 10,422.96 | 11-Jan-91 | 78 | No Beneficiary | |
| GUTHRIE, Evelyn | Spouse | 7,518.84 | 23-Jul-90 | 76 | No Beneficiary | |
| HAMMERSTON, Gordon | Highways | 10,033.08 | 22-Aug-89 | 65 | 501.66 | 1-Sept-90 |
| Spouse: Hazel | | | | | | |
| HARRIS, Roy | Highways | 3,466.20 | 3-Jan-91 | 67 | 177.74 | 1-Feb-91 |
| Spouse: Edith | | | | | | |
| HAUGEN, Carl | Highways | 13,462.20 | 3-Jan-91 | 75 | 1150.46 | 1-Feb-91 |
| Spouse: Wilna | | | | | | |
| HAWKINS, Fred J. | Natural Resources | 8,214.84 | 23-Jul-90 | 87 | No Beneficiary | |
| HELGESON, Lorne | Spouse | 5,228.04 | 10-Apr-90 | 61 | No Beneficiary | |
| HERN, Amy | Gov't. Services | 3,589.20 | 22-Jan-91 | 74 | 184.04 | 1-Feb-91 |
| Spouse: James | | | | | | |
| HESELTINE, Martha | Justice | 19,224.36 | 4-Jan-91 | 62 | No Beneficiary | |
| HILLIS, Merle | Anti-T.B. League | 2,798.88 | 18-Jan-91 | 79 | No Beneficiary | |
| HORNBY, Maureen | Spouse | 18,079.92 | 2-Aug-90 | 51 | No Beneficiary | |
| HOTCHIN, Edna | Spouse | 2,356.92 | 13-Oct-90 | 102 | No Beneficiary | |
| HOWELL, Herchel | Education | 17,116.56 | 27-Feb-90 | 78 | 855.83 | 1-Mar-90 |
| Spouse: Irva | | | | | | |
| HUNKER, Ernest | Highways | 22,583.52 | 4-Feb-91 | 69 | 1157.97 | 1-Mar-91 |
| Spouse: Clara | | | | | | |
| HUNTER, Cecil D. | Highways | 5,224.20 | 13-Jan-90 | 80 | No Beneficiary | |
| HYDE, Kenneth | Attorney General | 3,798.72 | 19-Jun-90 | 67 | No Beneficiary | |
| JENSEN, Rose | Spouse | 2,152.32 | 4-Dec-90 | 75 | No Beneficiary | |
| JILLINGS, Charles | Health | 3,089.52 | 22-Feb-91 | 67 | 143.97 | 1-Mar-91 |
| Spouse: Elizabeth | | | | | | |
| JOHNSON, Perry K. | Highways | 32,128.08 | 4-Sept-90 | 62 | 1293.11 | 1-Apr-90 |
| Spouse; Colleen | | | | | | |
| JOHNSON, Ruth | Highways | 6,807.96 | 11-Dec-89 | 74 | No Beneficiary | |
| JORDAN, Amelia | Spouse | 5,467.08 | 15-Nov-90 | 79 | No Beneficiary | |
| KEMP, Lester | Highways | 14,492.04 | 1-Nov-90 | 72 | 724.61 | 1-Dec-90 |
| Spouse: S. Jane | | | | | | |
| KILPATRICK, Marie | Health | 14,494.20 | 8-Jan-91 | 70 | 743.19 | 1-Feb-91 |
| Spouse: Robert | | | | | | |
| KING, Lillian | Anti-T.B. League | 7,384.92 | 23-Dec-90 | 72 | No Beneficiary | |
| KITE, James | Health | 7,486.80 | 1-Nov-90 | 89 | 374.34 | 1-Dec-90 |
| Spouse: Mary | | | | | | |

| Name | Former Department | Annual Allowance | Date of Death | Age | Allowance Payable | Effective Date |
|---|---|---|---|---|---|---|
| KNIGHT, Walter | Education | 26,280.96 | 28-Dec-90 | 68 | 1347.56 | 1-Jan-91 |
| Spouse: Burnetta | | | | | | |
| KOSOLOFSKI, Sigrid | Spouse | 5,261.88 | 15-Jul-90 | 87 | No Beneficiary | |
| KOWALCHUK, Paul | Highways | 5,438.28 | 18-Dec-90 | 74 | 271.92 | 1-Jan-91 |
| Spouse: Mary | | | | | | |
| KRISTJANSON, Jonas | Agriculture | 13,114.80 | 14-Mar-90 | 76 | No Beneficiary | |
| LANDYGO, Alex | Highways | 6,126.48 | 20-Nov-90 | 70 | 306.33 | 1-Dec-90 |
| Spouse: Frances | | | | | | |
| LANGFORD, George C. | Natural Resources | 13,279.32 | 31-Mar-90 | 74 | 663.97 | 1-Apr-90 |
| Spouse: Jennie | | | | | | |
| LAPLANTE, Stanley | Highways | 4,849.01 | 31-Dec-89 | 65 | 404.09 | 1-Jan-90 |
| Spouse: Louise | | | | | | |
| LARMOUR, Donald | Gov't. Services | 3,294.60 | 23-Feb-91 | 68 | 164.73 | 1-Mar-91 |
| Spouse: Jean | | | | | | |
| LAZARENKO, George | Executive Council | 15,441.96 | 5-Nov-90 | 68 | 1106.71 | 1-Dec-90 |
| Spouse: Alma | | | | | | |
| LEFLAR, Laura | Spouse | 2,726.40 | 26-Jan-91 | 74 | No Beneficiary | |
| LEFLAR, Laura | S.V.E.C.H. | 6,256.68 | | | | |
| LEGGETT, Ernest | Treasury | 16,798.68 | 16-Jul-90 | 76 | 839.94 | 1-Aug-90 |
| Spouse: Margaret | | | | | | |
| LITWIN, Jaroslaw | Social Services | 6,005.88 | 22-Oct-90 | 79 | 603.22 | 1-Nov-90 |
| Spouse: Irmguard | | | | | | |
| LOW, Eugene | Anti-T.B. League | 9,748.32 | 9-Jan-91 | 85 | 499.85 | 1-Feb-91 |
| Spouse: Cora Tsai | | | | | | |
| LOWES, Eunice | Health | 6,054.96 | 7-Jan-91 | 76 | No Beneficiary | |
| LOWRY, J.Marjorie | Sask. Comp. | 10,527.72 | 2-Oct-90 | 81 | No Beneficiary | |
| LUMSDEN, Norman L. | Provincial Audit | 5,698.08 | 18-May-90 | 93 | 284.91 | 1-June-90 |
| Spouse: Claribel | | | | | | |
| LYNCH, Lloyd | Revenue Supply | 5,158.44 | 16-Jan-91 | 75 | 264.50 | 1-Feb-91 |
| Spouse: Lillian | & Services | | | | | |
| MacARTHUR, Hugh M. | Public Works | 9,365.76 | 19-May-90 | 83 | 468.29 | 1-June-90 |
| Spouse: Mary | | | | | | |
| MacDONALD, Harold | Social Services | 7,652.16 | 2-Mar-90 | 57 | 532.90 | 3-Mar-90 |
| Spouse: Esther | | | | | | |
| MacKAY, Ann G. | Highways | 4,382.88 | 18-Sept-90 | 84 | No Beneficiary | |
| MacKECHNIE, Robert K. | Public Health | 4,702.68 | 27-Apr-90 | 67 | 235.14 | 1-May-90 |
| Spouse: Kay | | | | | | |
| MACZEK, Josephine | Spouse | 6,711.48 | 24-Dec-90 | 67 | No Beneficiary | |
| MAKULOWICH, Michael | Western Dev. Museum | 5,223.00 | 14-Aug-90 | 65 | 435.25 | 1-Sept-90 |
| Spouse: Helen | | | | | | |
| MARCH, Mike | Parks & Ren. Res. | 917.28 | 10-May-90 | 68 | 360.11 | 1-June-90 |
| Spouse: Anne | | | | | | |
| MARKHAM, Emily | Spouse | 4,270.68 | 28-May-90 | 76 | No Beneficiary | |
| MATHER, Charles R. | S.T.C. | 4,908.96 | 12-Jul-90 | 81 | 120.69 | 1-Aug-90 |
| Spouse: Irene | | | | | | |

| Name | Former Department | Annual Allowance | Date of Death | Age | Allowance Payable | Effective Date |
|---|---|---|---|---|---|---|
| McCABE, George E. | Tourism & Ren. Res. | 6,643.56 | 20-Jul-90 | 70 | 332.18 | 1-Aug-90 |
| Spouse: Marion | | | | | | |
| McDOWELL, William | Education | 18,127.68 | 8-Aug-90 | 64 | 756.39 | 1-Sept-90 |
| Spouse: Jean | | | | | | |
| McEWEN, Reta | Spouse | 7,508.04 | 8-Dec-90 | 78 | No Beneficiary | |
| McEWEN,Donald M. | Public Works | 12,513.24 | 13-May-90 | 70 | 625.67 | 1-June-90 |
| Spouse: Reta | | | | | | |
| McGUINNESS, Edward | Social Welfare | 10,243.56 | 4-Nov-90 | 66 | 512.18 | 1-Dec-90 |
| Spouse: Mary | | | | | | |
| McKAY, Ellen W. | S.Sask. Hospital | 6,308.52 | 10-May-90 | 81 | No Beneficiary | |
| McKENZIE, Gerald D. | S.P.M.C. | 12,919.80 | 14-Apr-90 | 58 | 1076.65 | 15-Apr-90 |
| Spouse: M. Yvonne | | | | | | |
| McLEOD, Thelma | Spouse | 5,972.76 | 28-Apr-90 | 95 | No Beneficiary | |
| McPHERSON, John A. | Public Health | 8,487.00 | 2-July-90 | 86 | 424.35 | 1-Aug-90 |
| Spouse: Charlotte | | | | | | |
| MILLARD, Maxwell | Treasury | 23,158.20 | 26-July-90 | 72 | 1,157.91 | 1-Aug-90 |
| Spouse: Patricia | | | | | | |
| MILLER, Dr. Raymond | Public Health | 16,483.80 | 13-May-90 | 72 | No Beneficiary | |
| MILLER, Frank | Agriculture | 23,526.48 | 15-Feb-90 | 74 | 1176.33 | 1-Mar-90 |
| Spouse: Phyllida | | | | | | |
| MILLER, Helen C. | Spouse | 2,711.64 | 15-Oct-90 | 92 | No Beneficiary | |
| MISH, Mary | Social Welfare | 4,347.24 | 19-Dec-90 | 94 | No Beneficiary | |
| MOFFAT, Margaret | Public Health | 3,917.40 | 17-Jan-90 | 70 | No Beneficiary | |
| MOORE, Jeanette | Education | 12,566.52 | 20-Apr-90 | 88 | No Beneficiary | |
| MORGAN, Eva | Spouse | 3,609.24 | 17-Feb-90 | 80 | No Beneficiary | |
| MORRISON, Stanley | Social Welfare | 3,812.40 | 13-Jan-90 | 92 | 190.62 | 1-Feb-90 |
| Spouse: Dorothy | | | | | | |
| MORRISON, Thomas | S.P.M.C. | 15,960.48 | 23-Aug-90 | 57 | No Beneficiary | |
| OLEKSINSKI, Waclaw | Wascana Centre Auth. | 7,912.68 | 18-Nov-90 | 75 | 405.72 | 1-Dec-90 |
| Spouse: Elsie | | | | | | |
| OLIVER, Eleanor | Spouse | 3,179.16 | 30-Jan-90 | 81 | No Beneficiary | |
| ORR, Gladys | S.V.R.C.C. | 18,774.24 | 18-Dec-89 | 67 | 1198.60 | 1-Jan-90 |
| Spouse: John | | | | | | |
| ORTMANN, Reine | Spouse | 2,582.88 | 10-Sept-90 | 67 | No Beneficiary | |
| OSTRANDER, Martha | Health | 7,462.32 | 12-Aug-90 | 70 | No Beneficiary | |
| PAGE, William G. | Attorney General | 18,628.92 | 19-Apr-90 | 64 | 781.45 | 1-May-90 |
| Spouse: Margaret | | | | | | |
| PEROZUK, Anton J. | Social Services | 2,159.88 | 21-June-90 | 71 | 108.00 | 1-July-90 |
| Spouse: Agnes | | | | | | |
| PERRINS, James | Justice | 5,578.92 | 19-July-90 | 65 | 278.95 | 1-Aug-90 |
| Spouse: Nora | | | | | | |
| PHILP, Mary | Treasury | 3,475.92 | 28-Mar-90 | 90 | No Beneficiary | |
| POCKIAK, Jessie | Spouse | 3,585.84 | 27-Nov-90 | 70 | No Beneficiary | |
| POHOZOFF, Fred | Wascana Centre Auth. | 921.36 | 9-Apr-90 | 72 | No Beneficiary | |

| Name | Former Department | Annual Allowance | Date of Death | Age | Allowance Payable | Effective Date |
|---|---|---|---|---|---|---|
| PRICEJONES, Evelyn | Justice | 4,359.60 | 12-Dec-90 | 80 | No Beneficiary | |
| PROBE, Georgina | Spouse | 7,714.20 | 24-Feb-90 | 87 | No Beneficiary | |
| REID, Nancy W. | Spouse | 6,030.00 | 7-May-90 | 96 | No Beneficiary | |
| ROBERTS, Lloyd D. | Education | 23,795.04 | 16-Aug-90 | 72 | 1982.92 | 1-Sept-90 |
| Spouse: Ruth | | | | | | |
| SAMPLE, Kathleen | S.G.I. | 13,846.68 | 29-Dec-90 | 66 | No Beneficiary | |
| SAMSON, Reta | Attorney General | 3,446.16 | 25-Jan-90 | 88 | No Beneficiary | |
| SCOTT, Gertrude | Spouse | 2,272.32 | 5-Jan-90 | 71 | No Beneficiary | |
| SCREPNEK, Doris | Spouse | 5,982.84 | 30-Dec-90 | 84 | No Beneficiary | |
| SIKA, Konstantin | Agriculture | 10,845.12 | 10-Dec-90 | 83 | 542.26 | 1-Jan-91 |
| Spouse: Anna | | | | | | |
| SINGLETON, Anna G. | Social Services | 19,147.44 | 27-Aug-90 | 71 | No Beneficiary | |
| SLY, Hildreth | University of Sask. | 14,765.76 | 30-Oct-90 | 80 | No Beneficiary | |
| SMITH, Mary E. | Spouse | 1,987.92 | 2-Oct-90 | 92 | No Beneficiary | |
| SMITH, Philip C. | Justice | 5,711.76 | 23-July-90 | 83 | No Beneficiary | |
| STEPHENSON, Hugh L. | Education | 12,612.60 | 19-Apr-90 | 79 | No Beneficiary | |
| STEVENSON, Kathleen | Spouse | 7,040.28 | 26-Aug-90 | 89 | No Beneficiary | |
| TAIT, Ethel | Health | 9,023.16 | 4-Oct-90 | 75 | No Beneficiary | |
| TAIT, J. Wilfred | Education | 959.76 | 5-Jan-90 | 93 | No Beneficiary | |
| TAWNS, Edna | Spouse | 2,971.56 | 19-Jan-91 | 76 | No Beneficiary | |
| THEIS, Phyllis E. | Justice | 5,356.32 | 12-Jan-91 | 69 | No Beneficiary | |
| THOMSON, Mary C. | Spouse | 2,428.20 | 22-Jan-90 | 102 | No Beneficiary | |
| THRUSSELL, Margaret | Spouse | 6,590.76 | 19-Oct-90 | 66 | No Beneficiary | |
| THRUSSELL, Margaret | Social Services | 11,150.88 | | | | |
| TKACHUK, Taras | Social Welfare | 25,913.04 | 8-May-90 | 60 | 1,115.66 | 1-June-90 |
| Spouse: Mildred | | | | | | |
| TOEWS, Henry | Natural Resources | 11,691.72 | 11-Dec-90 | 72 | 599.49 | 1-Jan-91 |
| Spouse: Venetia | | | | | | |
| TOOMBS, Lloyd W. | Treasury | 9,256.56 | 1-May-90 | 90 | 462.83 | 1-June-90 |
| Spouse: Marguerite | | | | | | |
| TRAVIS, John F. | Highways | 31,678.20 | 13-Sept-90 | 64 | 1403.91 | 1-Oct-90 |
| Spouse: Mildred | | | | | | |
| TUFFORD, William E. | Spouse | 3,345.60 | 25-May-90 | 83 | No Beneficiary | |
| TURNER, Della | Mineral Resources | 5,202.84 | 17-Apr-90 | 78 | 260.15 | 1-May-90 |
| Spouse: Alexander | | | | | | |
| URTON, Olive | Spouse | 5,493.96 | 10-Sept-90 | 89 | No Beneficiary | |
| WARNES, Cecilia | Spouse | 4,958.64 | 1-Apr-90 | 88 | No Beneficiary | |
| WELYCHKO, Pearl | Health | 5,159.88 | 25-Sept-90 | 76 | 258.00 | 1-Oct-90 |
| Spouse: Roy | | | | | | |
| WHALLEY, Harold | Health | 8,298.48 | 21-Feb-90 | 69 | 414.93 | 1-Mar-90 |
| Spouse: Dorothy | | | | | | |
| WHITE, Bernard | Public Service | 12,685.56 | 8-Nov-90 | 81 | 634.28 | 1-Dec-90 |
| Spouse: Velma | Commission | | | | | |
| WHITE, Ivan | Natural Resources | 13,970.88 | 30-Dec-90 | 73 | 716.36 | 1-Jan-91 |
| Spouse: Margaret | | | | | | |

| Name | Former Department | Annual Allowance | Date of Death | Age | Allowance Payable | Effective Date |
|---|---|---|---|---|---|---|
| WHITTINGTON, Mary | Agriculture | 11,706.00 | 6-Mar-90 | 77 | No Beneficiary | |
| WILSON, Willard | Highways | 10,110.48 | 28-Dec-90 | 88 | No Beneficiary | |
| WITTICH, Peter | Social Services | 6,385.80 | 18-Nov-90 | 91 | 319.29 | 1-Dec-90 |
| Spouse: Ilse | | | | | | |
| WOOD, Dorothy | Spouse | 2,671.44 | 11-Jul-90 | 81 | No Beneficiary | |
| YOUNG, Ida J. | Education | 13,695.36 | 3-Dec-90 | 81 | No Beneficiary | |
| YURRIS, Walter T. | Highways | 17,226.24 | 2-Jul-90 | 66 | No Beneficiary | |

## Table 12

## Allowances Granted to Dependents of Deceased Employees

| Name | Position | Department | Salary at Death | Date of Death | Age at Death | Service Yrs/Days | Monthly Allowance | Effective Date |
|---|---|---|---|---|---|---|---|---|
| AYLES, James K. | Prof. Level 6 | Highways | 4,831.00 | June 17/90 | 63 | 32/225 | 2,338.79 | June 18/90 |
| Spouse: Hazel | | | | | | | | |
| BOYDA, Robert | Eng. Asst. 1 | Highways | 2,025.82 | June 8/90 | 48 | 24/319 | 1,099.87 | June 9/90 |
| Spouse: Irene | | | | | | | | |
| BYRNE, Bryan | Eng. Asst. 1 | Highways | 2,591.00 | June 11/90 | 40 | 19/73 | 872.83 | July 1/90 |
| Spouse: Barbara | | | | | | | | |
| CHUPA, Paul | Journeyman 1 | Highways | 2,965.00 | March 7/90 | 51 | 25/72 | 878.17 | April 1/90 |
| Spouse: Shirley | | | | | | | | |
| FITCH, Keith | Res. Mtce. | Parks & Ren. Res. | 2,463.00 | Jan. 24/90 | 62 | 17/139 | 715.19 | Feb. 1/90 |
| Spouse: Lillian | Superv. 2 | | | | | | | |
| GALGER, Ron | Bodyman | S.T.C. | 16.35/hr. | Nov. 23/90 | 54 | 18/329 | 921.41 | Nov. 23/90 |
| Spouse: June | | | | | | | | |
| HANNA, Roger | Instructor | S.I.A.S.T | 4,293.00 | June 25/90 | 47 | 22/339 | 1,864.78 | July 1/90 |
| Spouse: Mary Ann | | | | | | | | |
| JACKSON, Isabel | I.S. Worker | Social Services | 1,557.42 | Dec. 20/90 | 57 | 20/94 | 556.65 | Jan. 1/91 |
| Spouse: Donald R. | | | | | | | | |
| JANVIER, Abraham | Fire Protect. | Parks & Ren. Res. | 1,859.86 | Aug. 31/89 | 57 | 16/117* | 209.54 | Sept. 1/89 |
| Spouse: Aloysa | Worker 1 | | | | | | | |
| MANSEAU, Arthur | Mgmt. Level 4 | Justice | 3,217.00 | Aug. 15/90 | 49 | 26/123 | 1,269.35 | Sept. 1/90 |
| Spouse: Jeanne | | | | | | | | |
| NELSON, Carol | License Iss. 1 | S.G.I. | 2,267.00 | June 27/90 | 45 | | Lump Sum | 31,074.08 |
| PELCHAT, Claude | Equipment Op. 2 | Highways | 2,256.00 | Dec. 27/89 | 42 | 17/125 | 561.07 | Jan. 1/90 |
| Spouse: Catherine | | | | | | | | |
| WILSON, Brendon | Accountant 3 | Finance | 4,002.00 | Oct. 12/90 | 48 | 24/28 | 1,050.96 | Nov. 1/90 |
| Spouse: Shirley | | | | | | | | |

* Qualifying Service

## Table 13

## Transfers Under Reciprocal Agreements

| Name | Transferred to | Department/Agency | Provincial Gov't. Matching Amount | Total Amount Transferred | Date |
|---|---|---|---|---|---|
| BERGMAN, Joseph | City of Regina | Health | 46,906.58 | 93,813.16 | May 9/90 |
| KALYN, William | City of Saskatoon | Wascana Centre Auth. | 50,947.06 | 101,894.12 | May 11/90 |
| MCLEAN, Patricia | Crown Investment Corp. | S.G.I. | 21,636.02 | 43,272.04 | June 28/9 |
| BINGAMAN, James | Crown Investment Corp. | Westbridge | 79,258.79 | 158,517.58 | July 12/90 |
| ROTH, Darlene | Crown Investment Corp. | Westbridge | 32,578.10 | 65,156.20 | Aug. 16/9 |
| BRAYBROOK, Marlene | Crown Investment Corp. | S.G.I. | 32,449.75 | 64,899.50 | Sept. 11/9 |
| ELLIOTT, Larry | Crown Investment Corp. | Westbridge | 47,262.81 | 94,525.62 | Sept. 19/9 |
| BANGSUND, Archie | Crown Investment Corp. | Westbridge | 55,573.09 | 111,146.18 | Sept. 26/9 |
| SILZER, Gladys | Sask. Health Care Assoc. | Social Services | 38,997.54 | 77,995.08 | Sept. 26/9 |
| HICTON, Cobi | Crown Investment Corp. | Westbridge | 35,298.72 | 70,597.44 | Oct. 9/90 |
| SANDBECK, William | Crown Investment Corp. | Westbridge | 44,786.71 | 89,573.42 | Oct. 22/90 |
| HAIGH, Linda | Crown Investment Corp. | Westbridge | 28,539.79 | 57,079.58 | Oct. 22/90 |
| McCALLION, Bernard | Sask. Health Care Assoc. | S.V.R.C.C. | 54,567.37 | 109,134.74 | Nov. 9/90 |
| BAUMET, Marcel | Crown Investment Corp. | Westbridge | 86,706.53 | 173,413.06 | Nov. 15/9 |
| CHASSE, Donna | Crown Investment Corp. | S.G.I. | 20,313.52 | 40,627.04 | Nov. 15/9 |
| SIGFUSSON, Eugene | Teacher's Sup'n. Fund | Health | 73,726.38 | 147,452.76 | Dec. 10/9 |
| MEADOWS, Donald | Ont. Municipal Emp. Ret. | Provincial Library | 44,957.91 | 89,915.82 | Dec. 13/9 |
| FAST, Donald | Prov. of British Columbia | Executive Council | 71,102.12 | 142,204.24 | Dec. 17/9 |
| LUCAS, Michael | Prov. of British Columbia | Social Services | 25,263.56 | 50,527.12 | Jan. 22/9 |
| SCISSONS, Kevin | Supply & Services Canada | Environment | 41,655.39 | 83,310.78 | Feb. 26/9 |
| RICHARDSON, Nancy | Crown Investment Corp. | Highways | 20,534.70 | 41,069.40 | March 20 |
| WILCOX, Dolores | Crown Investment Corp. | S.G.I. | 24,949.55 | 49,899.10 | March 26 |
| LOWE, William | Sask. Power Corporation | S.I.A.S.T. | 48,531.95 | 97,063.90 | March 26 |
| FLEMING, Dorothy | Supply & Services Canada | S.P.M.C. | 34,118.38 | 68,236.76 | April 8/91 |

## Legend

| | |
|---|---|
| P.R.C.C. | Parkland Regional Care Centre or Palliser Regional Care Centre |
| S.P.M.C. | Saskatchewan Property Management Corporation |
| S.V.R.C.C. | Souris Valley Regional Care Centre |
| H.R.L.E. | Human Resourses, Labour & Employment |
| B.R.C.C. | Battlefords Regional Care Centre |
| S.T.C. | Saskatchewan Transportation Company |
| S.G.I. | Saskatchewan Government Insurance |
| S.I.A.S.T. | Saskatchewan Institute of Applied Arts & Sciences |
| S.A.M.A. | Saskatchewan Assessment Management Authority |
| S.V.E.C.H. | Souris Valley Extended Care Hospital |

# Public Service Superannuation Board

# Public Service Superannuation Plan

## Financial Schedules

Year Ended March 31, 1991

# Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the schedules of receipts and payments and employees' accumulated contributions of the Public Service Superannuation Plan and the schedules of receipts and payments and employees' accumulated contributions of the Employees' Savings Account administered by the Public Service Superannuation Board for the year ended March 31, 1991. These schedules are prepared pursuant to the requirements of subsection 69(2) of The Public Service Superannuation Act. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these schedules present fairly the receipts and payments of the Plan and the Employees' Savings Account and the changes in employees' accumulated contributions for the year ended March 31, 1991 in accordance with the accounting principles disclosed in Note 2 to the schedules applied on a basis consistent with that of the preceding year.

W. K. Strelioff, C.A.
Provincial Auditor

Regina, Saskatchewan
July 15, 1991

Schedule 1

## Public Service Superannuation Board
## Public Service Superannuation Plan
## Schedule of Receipts and Payments

**Year Ended March 31**

| | 1991 | 1990 |
|---|---|---|
| Receipts: | | |
| Employees' contributions - current and prior service | $ 9,677,029 | $ 9,439,892 |
| Matching contributions from agencies participating in the Plan | 599,266 | 495,371 |
| Interest from employees purchasing prior service | 14,456 | 18,083 |
| Refund of previous year's expenditure | 8,832 | 5,507 |
| TOTAL RECEIPTS | 10,299,583 | 9,958,853 |
| Payments: | | |
| Allowances under provisions of The Public Service Superannuation Act | 71,657,585 | 71,226,140 |
| Accumulated contributions of employees terminating registration in the Plan | 1,611,153 | 2,389,895 |
| Interest on accumulated contributions of employees terminating registration in the Plan | 995,307 | 1,348,668 |
| Board's share of contributions and interest under reciprocal agreement transfers | 1,060,662 | 883,892 |
| Refunds of the balance of equity to the estates of superannuates | 1,641 | 15,042 |
| TOTAL PAYMENTS | 75,326,348 | 75,863,637 |
| Excess of payments over receipts from the Consolidated Fund | $65,026,765 | $65,904,784 |

(See accompanying notes)

Schedule 2

## Public Service Superannuation Board
## Public Service Superannuation Plan
## Schedule of Employees' Accumulated Contributions

**Year Ended March 31**

| | 1991 | 1990 |
|---|---|---|
| Balance, beginning of year | $103,172,408 | $ 98,191,645 |
| Add: | | |
| Contributions received - current and prior service | 9,677,029 | 9,439,892 |
| Deduct: | | |
| Accumulated contributions of employees terminating registration under the Plan and paid out during the year | (1,611,153) | (2,389,895) |
| Accumulated contributions of those employees for whom the payment of monthly allowances commenced during the year under provisions of the Plan | (2,175,862) | (2,056,041) |
| Miscellaneous refunds of contributions received in prior year | (3,776) | (12,374) |
| Miscellaneous adjustments of prior years' revenues | (44) | (819) |
| Balance, end of year | $109,058,602 | $103,172,408 |

(See accompanying notes)

Schedule 3

## Public Service Superannuation Board
## Employees' Savings Account
## Schedule of Receipts and Payments

**Year Ended March 31**

| | 1991 | 1990 |
|---|---|---|
| Receipts: | | |
| Employees' contributions | $ 1,899 | $ 492 |
| TOTAL RECEIPTS | 1,899 | 492 |
| TOTAL PAYMENTS | --- | --- |
| Excess of receipts over payments - from the Consolidated Fund | $ 1,899 | $ 492 |

(See accompanying notes)

Schedule 4

## Public Service Superannuation Board
## Employees' Savings Account
## Schedule of Employees' Accumulated Contributions

**Year Ended March 31**

| | 1991 | 1990 |
|---|---|---|
| Balance, beginning of year | $ 5,202 | $ 4,710 |
| Add: | | |
| Employees' contributions received | 1,899 | 492 |
| Balance, end of year | $ 7,101 | $ 5,202 |

(See accompanying notes)

# Public Service Superannuation Board
# Notes to the Schedules
**March 31, 1991**

## 1. Schedules of Receipts and Payments and Employees' Accumulated Contributions

Section 69 of The Public Service Superannuation Act requires the preparation of a report which itemizes contributions received from employees, allowances paid to superannuates and refunds of contributions. These reports are presented as the Schedules of Receipts and Payments and the Schedules of Employees' Accumulated Contributions.

### a) Schedules of Receipts and Payments

In accordance with the provisions of Section 40 of The Public Service Superannuation Act, all funds received (paid) by the Board are recorded as revenue (expenditure) of the Consolidated Fund of the Province. No funds are set aside for the payment of future benefits (see Note 6).

### b) Schedules of Employees' Accumulated Contributions

The Schedules of Employees' Accumulated Contributions present, in summary form, an accounting of the changes that have occurred during the year in the cumulative contributions of all employees of the Provincial Government and related agencies who are registered under the provisions of The Public Service Superannuation Act. In the case of the Public Service Superannuation Plan, these employees are not yet in receipt of allowances under the Act. For the Employees' Savings Account, these employees have not yet received a refund of contributions.

The balance of the employees' accumulated contributions does not include any accrued interest thereon which may be payable to or on behalf of the employee upon his/her termination or retirement. Interest provided for in the Act is calculated and paid by the Board when terminating employees withdraw their accumulated contributions from the Plans.

## 2. Accounting Policy

The accounts are maintained on a cash basis of accounting with the following modifications:

i) Amounts received in the month of April which apply to the preceding fiscal year are recorded as received in the preceding fiscal year.

ii) Disbursements made in the month of April which apply to the preceding fiscal year are recorded as paid in the preceding fiscal year.

## 3. Public Service Superannuation Plan

Members of The Public Service Superannuation Plan include those public service employees who were employed prior to October 1, 1977 and did not elect to transfer to the Public Employees (Government Contributory) Superannuation Plan prior to October 1, 1978.

## 4. Employees' Savings Account

For those employees who were ineligible to contribute to the Public Service Superannuation Plan because of age restrictions upon commencement of employment, Section 48 of The Public Service Superannuation Act permits them to contribute to the Employees' Savings Account. Upon retirement, the employee receives, in lieu of a retirement pension, his contributions with accrued interest together with an amount equal to his accumulated contributions and interest.

## 5. Related Party Transaction

In accordance with subsection 3(3) of The Public Service Superannuation Act, all general administrative and employee costs required for the administration of the Board are paid out of the Consolidated Fund of the Province of Saskatchewan. Accordingly, no provision for these costs is included in these schedules.

## 6. Unfunded Past Service Pension Liability

Section 40 of The Public Service Superannuation Act stipulates that all benefit payments pursuant to the Public Service Superannuation Plan shall be paid from the Consolidated Fund.

An actuarial valuation of the Public Service Superannuation Plan was performed as at March 31, 1988. The consulting actuaries estimated the unfunded liability of the plan, using the accrued benefit method, discounted for interest, to be $776,831,000 for services provided to the valuation date. The unfunded past service liability was calculated using an interest rate of 9%.

## 7. Integration of Canada Pension Plan

The Canada Pension Plan is considered to be integrated with the Public Service Superannuation Plan in the calculation of superannuation allowances and in making payroll deductions for superannuation contribution purposes. Although the plans are integrated for the foregoing purposes, the accompanying financial schedules do not reflect the employees' contributions to the Canada Pension Plan nor the allowances paid to superannuates by the Canada Pension Plan.

# Saskatchewan Transportation Company Employees Superannuation Plan

## Financial Statements

**Year Ended March 31, 1991**

# Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Saskatchewan Transportation Company Employees Superannuation Plan as at March 31, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

W. K. Strelioff, C.A.
Provincial Auditor

Regina, Saskatchewan
July 17, 1991, except
as to Note 4, which is
as of November 7, 1991

Statement 1

## Saskatchewan Transportation Company Employees Superannuation Plan
## Statement of Net Assets Available for Benefits

**As at March 31**

| | 1991 | 1990 |
|---|---|---|
| **ASSETS** | | |
| Investments | | |
| Cash and short term investments | $ 744,812 | $ 755,583 |
| Bonds and debentures | 8,639,027 | 9,371,865 |
| Equities | 6,571,414 | 6,578,552 |
| Mortgages | 249,740 | 244,744 |
| Real estate | 538,697 | 522,959 |
| | 16,743,690 | 17,473,703 |
| Receivables | | |
| Employees' contributions | 14,745 | 18,840 |
| Employer's contributions | 14,576 | 18,685 |
| Accrued investment income | 274,897 | 322,420 |
| Other | 1,931 | 1,639 |
| | 306,149 | 361,584 |
| Total assets | 17,049,839 | 17,835,287 |
| **LIABILITIES** | | |
| Accounts payable | 7,726 | 13,147 |
| Net assets available for benefits (Statement 2) | $17,042,113 | $17,822,140 |

(See accompanying notes)

Statement 2

## Saskatchewan Transportation Company Employees Superannuation Plan
## Statement of Changes in Net Assets Available for Benefits

**For the Year Ended March 31**

| | 1991 | 1990 |
|---|---|---|
| Increase in assets: | | |
| Investment income | | |
| Interest | $ 1,077,918 | $ 1,384,744 |
| Dividends | 210,628 | 164,832 |
| Mortgages | 26,339 | 27,026 |
| Real estate | 36,800 | 20,301 |
| Other | 8,259 | 8,440 |
| | 1,359,944 | 1,605,343 |
| Market value adjustment (Note 3) | 762,005 | (578,133) |
| Contributions | | |
| Employees' | 237,230 | 263,193 |
| Employer's | 225,261 | 259,349 |
| Total increase in assets | 2,584,440 | 1,549,752 |
| Decrease in assets: | | |
| Superannuation allowances | 1,549,369 | 1,480,024 |
| Refunds and transfers | | |
| Contributions | 606,288 | 172,719 |
| Interest | 284,234 | 83,860 |
| Employer matching on reciprocal transfers | 875,862 | 148,829 |
| Administration and investment management expenses (Note 5) | 48,714 | 60,639 |
| Total decrease in assets | 3,364,467 | 1,946,071 |
| Decrease in net assets | (780,027) | (396,319) |
| Net assets available for benefits, beginning of year | 17,822,140 | 18,218,459 |
| Net assets available for benefits, end of year - to Statement 1 | $17,042,113 | $17,822,140 |

(See accompanying notes)

# Saskatchewan Transportation Company Employees Superannuation Plan Notes to the Financial Statements

**March 31, 1991**

## 1. Description of the Plan

### a) General

The Saskatchewan Transportation Company Employees Superannuation Plan (Plan) is a defined benefit final average pension plan. It was established by an amendment to The Public Service Superannuation Act, effective April 1, 1981.

The Act also established the Saskatchewan Transportation Company Employees Superannuation Fund (Fund) to account for all transactions of the Plan. The former Saskatchewan Transportation Company Pension Plan (1964) was terminated and all its assets transferred to the Fund. Employees who were participating in the former plan on March 31, 1981 became members of the new plan.

Complete Plan details are contained in The Public Service Superannuation Act and The Superannuation (Supplementary Provisions) Act.

### b) Administration

The Public Service Superannuation Board administers the Plan. Day-to-day administration is provided by the Public Employees Benefits Agency.

### c) Funding Policy

Members contribute at the rate of 7%, 8% or 9% of salary depending on their age at the date of commencement of employment. Contributions are reduced by an amount equal to deemed Canada Pension Plan contributions.

The employer is required to match employees' contributions in respect of current service.

### d) Retirement

Normal retirement is at age 65. Members may retire earlier under certain conditions.

### e) Pensions

Annual pensions are calculated as 2% of a member's average salary during the five years of highest salary, multiplied by the total number of years of service to a maximum of 35. At age 65, members' pensions are reduced due to integration with the Canada Pension Plan.

## 2. Significant Accounting Policies

### a) Basis of Accounting

These financial statements are prepared using the accrual basis of accounting.

### b) Investments

Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers. In the absence of recorded sales, reference is made to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value. Investments in real estate are valued at market as estimated by independent appraisals. Mortgages are valued at market using current market yields.

## 3. Change in Accounting Policy

The recommendations of Section 4100 of the Canadian Institute of Chartered Accountants Handbook were adopted for the 1990-91 fiscal year and applied on a retroactive basis. As a result, the format of the financial statements has been changed and the basis of valuation for investments was changed from cost to market value (see Note 2).

The effect of the change is as follows:

| | 1991 | 1990 |
|---|---|---|
| Increase (decrease) in investments | $ 421,471 | $ (361,815) |
| Decrease in gain (loss) on sale of investments | $ 21,281 | $ (504,895) |
| Increase (decrease) in market value adjustment | 762,005 | (578,133) |
| Increase (decrease) in net assets available for benefits, beginning of year | (361,815) | 721,213 |
| Increase (decrease) in net assets available for benefits, end of year | $ 421,471 | $ (361,815) |

## 4. Obligations for Pension Benefits

An actuarial valuation was prepared as at March 31, 1991 by Eckler Partners, Ltd., Actuaries & Consultants.

The present value of accrued pension benefits was determined using the accrued benefit method with salary projection prorated on service, adjusted for benefit variations resulting from integration of the Plan with the Canada Pension Plan. The best estimate assumptions used were approved by the Public Employees Benefits Agency.

The actuarial valuation balance sheet for the Plan is as follows:

| | | |
|---|---|---|
| **Assets and Unfunded Actuarial Liability**: | | |
| Total net assets at market value | | $17,042,113 |
| Unfunded actuarial liability | | 1,695,374 |
| Total net assets and unfunded actuarial liability | | $18,737,487 |
| **Actuarial Liabilities**: | | |
| Actuarial present value of benefits for active members: | | |
| - accrued pensions | $6,052,437 | |
| - accrued pre-retirement death benefits | 277,514 | $6,329,951 |
| Actuarial present value of benefits payable to deferred pensioners | | 16,799 |
| Actuarial present value of benefits payable to superannuates and spouses | | 12,390,737 |
| Total actuarial liabilities | | $18,737,487 |

The last actuarial valuation of the Plan as at March 3 1984 determined that, using the accrued benefit method with salary projection prorated on service, the present value of accumulated benefits resulting from services provided to the valuation date was $13.9 million. This amount, less the asset valuation of $10. million based on book values, resulted in a net unfunded actuarial liability of $3.8 million at March 31 1984. Due to the length of time between valuations, was not practicable for the actuary to identify the principal components of the change in total actuarial liabilities.

The significant long term actuarial assumptions used the valuations were:

| | Valuations as at March 31 | |
|---|---|---|
| | 1991 | 1984 |
| Asset rate of return | 8.0% | 10.0% |
| Salary escalation rate | 6.0% | 7.5% |
| Inflation rate | 4.5% | 6.0% |

If there are insufficient moneys in the Fund to pay allowances or other payments, the Minister of Financ is obligated to pay any such deficiency out of the Consolidated Fund.

## 5. Related Party Transactions

### a) Administration

Expenses associated with administering the Plan are paid out of the Fund to the Public Employees Benefit Agency Revolving Fund.

### b) Investment Management Services

The Investment Corporation of Saskatchewan (ICS) provides investment management services to the Fu on a fee-for-service basis. The Fund is a shareholde in ICS along with several other Saskatchewan public sector pension funds and government agencies. The Fund holds 100 Class A shares and 3,721 Class B shares in the Investment Corporation of Saskatchew

Account balances resulting from the above transactions are included in the statement of net assets available for benefits and are settled on normal trade terms.

c) **Investment Holdings**

Included in Bonds and Debentures are Province of Saskatchewan holdings totalling $2,620,012 (1990 - $2,520,750).

# Anti-Tuberculosis League Employees Superannuation Plan

## Financial Statements

Year Ended March 31, 1991

# Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Anti-Tuberculosis League Employees Superannuation Plan as at March 31, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

W. K. Strelioff, C.A.
Provincial Auditor

Regina, Saskatchewan
July 26, 1991, except
as to Note 4 which is
as of November 8, 1991

Statement 1

## Anti-Tuberculosis League
## Employees Superannuation Plan
## Statement of Net Assets Available for Benefits

**As at March 31**

| | 1991 | 1990 |
|---|---|---|
| **ASSETS** | | |
| Investments: | | |
| Cash and short term investments | $1,031,898 | $ 370,649 |
| Bonds and debentures | 2,715,619 | 2,785,100 |
| Equities | 640,040 | 1,422,524 |
| | 4,387,557 | 4,578,273 |
| Receivables: | | |
| Employees' contributions | 1,201 | 1,451 |
| Employers' contributions | 1,201 | 1,451 |
| Accrued investment income | 65,009 | 99,872 |
| Other | 116 | 410 |
| | 67,527 | 103,184 |
| Total assets | 4,455,084 | 4,681,457 |
| **LIABILITIES** | | |
| Administrative expenses payable | 6,322 | 9,179 |
| Total liabilities | 6,322 | 9,179 |
| Net assets available for benefits - Statement 2 | $4,448,762 | $4,672,278 |

(See accompanying notes)

Statement 2

## Anti-Tuberculosis League Employees Superannuation Plan
## Statement of Changes in Net Assets Available for Benefits

**For the Year Ended March 31**

| | 1991 | 1990 |
|---|---|---|
| Increase in assets | | |
| Investment income | | |
| Interest | $ 338,542 | $ 425,018 |
| Dividends | 42,796 | 34,612 |
| Other | 3,599 | 5,122 |
| | 384,937 | 464,752 |
| Market value adjustments (Note 3) | 188,568 | (121,645) |
| Contributions | | |
| Employees' | 17,124 | 20,558 |
| Employer's | 17,124 | 20,558 |
| | 34,248 | 41,116 |
| Total increase in assets | 607,753 | 384,223 |
| Decrease in assets | | |
| Administration expense (Note 5) | 33,433 | 35,819 |
| Refunds and transfers | | |
| Contributions | --- | 13,233 |
| Interest | --- | 5,790 |
| Superannuation allowances | 797,836 | 785,449 |
| Total decrease in assets | 831,269 | 840,291 |
| Decrease in net assets | 223,516 | 456,068 |
| Net assets available for benefits, beginning of year | 4,672,278 | 5,128,346 |
| Net assets available for benefits, end of year - Statement 1 | $4,448,762 | $4,672,278 |

(See accompanying notes)

# Anti-Tuberculosis League Employees Superannuation Plan
## Notes to the Financial Statements
**Year Ended March 31, 1991**

### 1. Description of the Plan

#### a) General

The Anti-Tuberculosis League Employees Superannuation Plan was established under provisions of an amendment to The Public Service Superannuation Act, effective April 1, 1979 as a defined benefit final average pension plan.

The Act also established the Anti-Tuberculosis League Employees Superannuation Fund to accumulate contributions paid by employees and any investment income.

Employees of the Saskatchewan Anti-Tuberculosis League on March 31, 1979 are deemed to be employees of the public service for purposes of The Public Service Superannuation Act unless an election was made prior to April 1, 1980 to participate in the Public Employees (Government Contributory) Superannuation Plan. The old Tuberculosis Sanatoria Superannuation Fund was transferred to the Fund at April 1, 1979.

Further, plan details are contained in The Public Service Superannuation Act and The Superannuation (Supplementary Provisions) Act.

#### b) Administration

The Public Service Superannuation Board administers the Plan. Day-to-day administration is provided by the Public Employees Benefits Agency.

#### c) Funding Policy

Members contribute at the rate of 7%, 8% or 9% of salary depending on their age at the date of the commencement with the Plan. Contributions are reduced by an amount equal to deemed Canada Pension Plan contributions.

The employer is required to match employees' contributions in respect of current service.

#### d) Retirement

Normal retirement is at age 65. Members may retire earlier under certain conditions.

#### e) Pension

The annual pensions payable to a member is calculated as 2% of the member's average salary during the five years of highest salary, multiplied by the total number of years of service. The maximum number of years of service is 35 years. At age 65, the members' pensions are reduced, due to integration with the Canada Pension Plan.

### 2. Significant Accounting Policy

**Investments**

a) Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

b) Short term investments are valued at cost which approximates market value.

### 3. Change in Accounting Policy

The recommendations of Section 4100 of the Canadian Institute of Chartered Accountants (CICA) Handbook were adopted for 1990-91 fiscal year and applied on a retroactive basis. As a result, the format of the financial statements has been changed and the basis of valuation for investments was changed from cost to market value (see Note 2).

The effect of the change is as follows:

| | 1991 | 1990 |
|---|---|---|
| Increase (decrease) in investments | $ 41,139 | $ (143,016) |
| Decrease in (gain) loss on sale of investments | (4,413) | (37,701) |
| Increase (decrease) in market value adjustment | 188,568 | (121,645) |
| Increase (decrease) in net assets available for benefits, beginning of year | (143,016) | 16,330 |
| Increase (decrease) in net assets available for benefits, end of year | $ 41,139 | $ (143,016) |

4. **Obligations for Pension Benefits**

An actuarial valuation was prepared as at March 31, 1991 by Eckler Partners, Ltd., Actuaries & Consultants.

The present value of accrued pension benefits was determined using the accrued benefit method with salary projection prorated on services, adjusted for benefit variations resulting from integration of the Plan with the Canada Pension Plan. The best estimate assumptions used were approved by the Public Employees Benefits Agency.

The actuarial valuation balance sheet for the Plan is as follows:

| | | |
|---|---|---|
| **Assets and unfunded actuarial liability:** | | |
| Net assets available for benefits | | $ 4,448,762 |
| Unfunded actuarial liability | | 2,127,446 |
| Net assets and unfunded actuarial liability | | $ 6,576,208 |
| **Actuarial liabilities:** | | |
| Actuarial present value of benefits for active members: | | |
| - accrued pensions | $ 697,850 | |
| - accrued pre-retirement death benefits | 5,167 | $ 703,017 |
| Actuarial present value of benefits payable to deferred pensioners | | 56,738 |
| Actuarial present value of benefits payable to superannuates and spouses | | 5,816,453 |
| Total actuarial liabilities | | $ 6,576,208 |

The last actuarial valuation of the Plan as at March 31, 1984 determined that, using the accrued benefit method with salary projection prorated on service, the present value of accumulated benefits resulting from services provided to the valuation date was $6.5 million. This amount, less the asset valuation of $5.3 million based on book values, resulted in a net unfunded actuarial liability of $1.2 million at March 31, 1984. Due to the length of time between valuations, it was not practicable for the actuary to identify the principal components of the change in total actuarial liabilities.

The significant long term actuarial assumptions used in the valuations were:

Valuations as at March 31

| | 1991 | 1984 |
|---|---|---|
| Asset rate of return | 8.0% | 10.0% |
| Salary escalation rate | 6.0% | 7.5% |
| Inflation rate | 4.5% | 6.0% |

If there are insufficient moneys in the Fund to pay allowances or other payments, the Minister of Finance is obligated to pay any such deficiency out of the Consolidated Fund.

5. **Related Party Transactions**

a) **Administration**

Expenses associated with administering the Plan are paid out of the Fund to the Public Employees' Benefits Agency Revolving Fund.

b) **Investment Management Services**

The Investment Corporation of Saskatchewan (ICS) provides investment management services to the Fund on a fee for service basis. The Fund is a shareholder in ICS along with several other Saskatchewan public sector pension funds and government agencies. The Fund holds 100 Class A shares and 1,664 Class B shares in the Investment Corporation of Saskatchewan.

Included in the totals for bonds and debentures are Province of Saskatchewan holdings of $479,158 (1990 - $1,021,148).

Account balances resulting from the above transactions are included in the statements of net assets available for benefits and are settled on normal trade terms.

6. **Comparative Figures**

Certain of the comparative figures have been restated to conform with the current year's presentation.